

just changing the mix. This will compound and freeze in for those counties that have a substantial mix of ag land and residential properties. This will compound the problem, because the people who most are asking for property tax are not going to get it. They're going to look at their friends in town and see that they get it. Now I know that the homestead it out on the farm as well. Traditionally, and this is where Ed Jaksha comes in to the Revenue Committee and says, look, we shouldn't tax homes; we shouldn't have real property tax. And Senator Schellpeper stands up and says, amen, Brother Jaksha, until Ed says, well, we're going to tax the other real estate, we're just not going to tax the homes. And all of a sudden we go, well, what's left? Ag land and commercial property is what's left. And so it becomes a very difficult conceptual problem to how do you address property tax problem? To begin with, if you do a across-the-board homestead you just freeze those things in perpetuity and it doesn't work very well. If you can get by the cost, perhaps there's some way to do homestead. Right now, our philosophy of homestead is to give relief to those people who are not as likely, because of low income, handicaps of some kind, disabilities, or that are on fixed incomes, low fixed incomes that you're going to give them some relief, that's how the homestead system works and with a reimbursement for the state what's lost at the county level. So, Senator Hilgert, good effort. Maybe we could tack on here the one I'd like to put on there and make teachers state employees and we'd really have a good philosophy.

SPEAKER WITHEM: One minute.

SENATOR KRISTENSEN: The trouble is that when you begin to administer that program it really does compound the problem at some point in time and I assume somebody else is going to speak about what the costs of doing this are and how you're going to have to raise this revenue. I'm going to oppose the amendment till we get a...till we get a better handle I think in the long term of what we want to do with property tax relief.

SPEAKER WITHEM: Senator Warner.

SENATOR WARNER: Mr. President, members of the Legislature, I rise to oppose the amendment, but I...as I understand, Senator Hilgert is, I believe I understood, was withdrawing it and later look at this concept for interim study, which is fine. And so I